

## Chapter 5.06

### BUSINESS LICENSE FEES

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#### **5.06.010 Definitions.**

For the purpose of this title, the following terms shall have the meanings herein prescribed:

A. “Business” means and includes all activities engaged in within the incorporated limits of the city, carried on for the purpose of gain or economic profit, and for the purposes of these provisions shall include nonprofit corporations, except that the acts of employees rendering service to employers shall not be included in the term “business” unless otherwise specifically prescribed.

B. “Employee” means the operator, owner or manager of a place of business and any persons employed by such person in the operation of that place of business, in any capacity, and also any salesman, agent, leased employee or independent contractor engaged in the operation of that place of business, in any capacity.

C. “Engaging in business” means and includes, but is not limited to, the sale of tangi-

ble personal property at retail or wholesale, the manufacturing of goods or property, and the rendering of personal services for others for a consideration by persons engaged in any profession, trade, craft, business, occupation, or other calling, except the rendering of personal services by an employee to his employer under any contract of personal employment.

D. “Fee schedule” means the business license ordinance fee schedule adopted pursuant to section 5.06.050 hereof, as the same may be amended from time to time.

E. “Number of employees” means the number of employees engaged at the place of business each regular working day during the preceding calendar year. In computing such number, each regular full-time employee shall be counted as one employee, and each part-time employee shall be counted as one employee.

F. “Person” means any individual, receiver, assignor, trustee in bankruptcy, trust, estate, firm, partnership, limited liability company, joint venture, club, company, joint stock company, business trust, corporation, association, society or other group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise.

G. “Place of business” means any location maintained or operated by a licensee within the city, from which business activity is conducted or transacted.

#### **5.06.020 License—Required.**

It is unlawful for any person to engage in business within the city without first procuring the license required by this chapter.

#### **5.06.030 Exemptions.**

No license fee shall be imposed under this chapter upon businesses which are exempt from both property taxes and privileges taxes or upon any person engaged in business that is specifically exempt from licensing by political subdivisions under the laws of the United States or the state of Utah; nor shall any such

fee be imposed upon any person doing business within the city who has paid a like or similar license tax or fee to some other governmental unit within the state, which governmental unit exempts from its license tax or fee, by written interlocal cooperation agreement, businesses domiciled in the city and doing business in such unit.

**5.06.040 License—Fee.**

There is hereby levied upon the business of every person engaged in business in the city at a place of business within the city, not otherwise in this title specifically provided, an annual license fee for “general or temporary business license,” plus all additional fees as provided in section 5.06.050.

**5.06.050 General business license fee schedule**

A fee schedule specifying the various fees under this title is set forth in Chart 5.06.050. The fee schedule may be amended from time to time by the city council.

**5.06.060 License—Branch establishments.**

A separate license must be obtained for each branch establishment or location of business engaged in business within the city as if such branch establishment or location were a separate business, and each license shall authorize the licensee to engage only in the business licensed thereby at the location or in the manner designated in such license; provided, that warehouses and distributing places used in connection with or incident to a business licensed under this title shall not be deemed to be separate places of business or branch establishments.

**5.06.070 Title provisions not exclusive.**

The general business license required under this title is in addition to all other licenses and permits required by other ordinance provisions. No person shall engage in business without first procuring the necessary licenses

and permits that are required by other provisions of the ordinances, in addition to the license required by this chapter.

**5.06.080 Fees and interstate commerce activities.**

None of the license fees provided for by this title shall be applied to cause an undue burden on interstate commerce. In any case where a license fee is believed by a licensee or applicant to place an undue burden on interstate commerce, he may apply to the license official for an adjustment of the fee. Such application may be made before, at, or within six months after payment of the prescribed license fee. The applicant shall, by affidavit and supporting testimony, show his method of business and the gross volume or estimated gross volume of business, and such other information as the license official may deem necessary in order to determine the extent, if any, of such undue burden on commerce. The license official shall then conduct an investigation, comparing applicant’s business with other businesses of like nature, and shall make findings of fact from which he shall determine whether the fee fixed by this chapter is discriminatory, unreasonable or unfair as to applicant’s business, and shall recommend to the city council a license fee for the applicant in an amount that is nondiscriminatory, reasonable and fair. If the city council is satisfied that such license fee is the amount that the applicant should pay, it shall fix the license fee in such amount. If the regular license fee has already been paid, the city council shall order a refund of the amount over and above the fee fixed by the board. In fixing the fee to be charged, the license official shall have the power to base the fee upon a percentage of gross sales, or employees, or may use any other method that will assure that the fee assessed shall be uniform with that assessed on businesses of like nature; provided, however, that the amount assessed shall not exceed the fee prescribed in the “General Business Li-

cense” section of the fee schedule.

**5.06.100 Fee payments—Delinquency penalties.**

A. Business license fees for new businesses shall be due and payable upon making application to the license department. The application shall not be processed until the fee is paid.

B. Business license fees for renewal businesses shall be due and payable each year on or before the last day of the month in which the license was originally issued. If the license fee is not paid by the due date, a twenty-five percent penalty of the amount of the fee shall be added to the original amount due. If the fee is still not paid within one month after the due date, a one hundred percent penalty of the amount of the fee shall be added to the original amount due. If the fee plus penalty is still not paid within two months of the due date, the business shall be considered to be operating without a business license in violation of this title, subject to criminal prosecution for every day of operation after two months from the due date and the license fee, if a license is granted thereafter, shall be doubled.

C. Penalty fees may be appealed to the license official in writing who may, for good cause shown, refund all or part of the applicable penalty fee that has been paid. The decision of the license official may be appealed to the board of license equalization as set forth in Chapter 5.16 of this title. The board of license equalization may, upon good cause, recommend that all or part of the penalty fee be refunded.

**5.06.110 Term.**

All business licenses, except temporary licenses, shall expire each year at the last day of the month in which the license was originally issued.

**5.06.120 Civil actions to recover fees.**

A. Where this title requires a license to be obtained from the city, the fee being fixed by ordinance, and where such fee is not paid at the time or in the manner provided in this title, a civil action may be brought in the name of the city against the person failing to pay such license fee, in any court of this state having jurisdiction of such action, to recover the same, any penalties that may attach, the city’s reasonable attorney’s fees incurred in such action, and/or to enjoin further operation by the licensee. Where several amounts for licenses as fixed by any city ordinance shall remain due and unpaid by any person, the amounts may be joined as separate causes of action in the same complaint in a civil action.

B. The city attorney shall prepare, bring and prosecute the civil actions contemplated by this title upon the request of the city.

**5.06.130 License application—Public records—Exceptions.**

A. License applications shall be public records and information contained therein shall be public except for specific items of data that the license official designates or classifies as private, controlled or protected data consistent with the provisions of the Government Records Access and Management Act (*Utah Code Ann.* §63-2-101, *et seq.*).

B. It is unlawful for any person to make public or to inform any other person of the contents of any information contained therein, except as authorized in this section.

**5.06.140 Filing false return prohibited.**

It is unlawful for any person to knowingly file a license application, or provide false information in conjunction with a license application.